



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
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September 30, 2014

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

21 September 30, 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

RECOMMENDATION TO ADOPT RESOLUTION APPROVING THE 2014C SEALED BID AUCTION OF "TAX-DEFAULTED PROPERTY SUBJECT TO THE POWER OF SALE" (3 VOTES)

SUBJECT

Pursuant to Revenue and Taxation Code Sections 3694 and 3698, the Treasurer and Tax Collector seeks approval from the Board of Supervisors to conduct a sealed bid auction of tax defaulted properties on November 18, 2014.

IT IS RECOMMENDED THAT THE BOARD:

Adopt the resolution approving the 2014C Sealed Bid Auction of "Tax-Defaulted Property Subject to the Power of Sale," pursuant to Chapter 7, Article 6, Division 1 of the Revenue and Taxation Code.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of a sealed bid auction is to return unsalable land to a revenue generating status by conveying the property to another owner, and to allow owners of contiguous parcels the opportunity to augment their property.

Pursuant to Section 3692 (c) of the Revenue and Taxation Code, parcels that are rendered unusable by their size, location, or other conditions and are subject to sale for nonpayment of taxes, may be offered by sealed bid sale procedures at a minimum bid to owners of contiguous parcels or to a holder of record of either a predominant easement or right-of-way easement.

Pursuant to Section 3698.5 (b) of the Revenue and Taxation Code, the minimum bid requirements of Subdivision (a) of the same Section do not apply to property or property interests that qualify for a sealed bid sale.

Attached is a list of properties that meet the requirements of Revenue and Taxation Code Sections 3692 (c) and 3698.5 (b) and have been tax defaulted for unpaid property taxes five or more years and are "Subject to the Power of Sale."

Additionally, in 2013, we implemented several modifications to the Sealed Bid Auction process in an effort to increase its efficiency and effectiveness. Specifically, we established a very low minimum bid of \$100 to attract interest, canvassed contiguous property owners through an "Invitation to Bid" to determine which properties actually attracted interest, and incorporated a strategy to sell only those properties that received a response of interest to purchase. The result of those modifications yielded a significant improvement in bidder participation and in the percentage of parcels sold from the previous sealed bid auction.

As such, a sealed bid auction incorporating the above-mentioned modifications is proposed for November 18, 2014, at the Kenneth Hahn Hall of Administration, Room 140. As of the date of this letter, 89 properties are scheduled to be offered for sale. Assesseees of record were previously mailed notices of delinquent taxes and reasonable efforts will be made to contact the owners to inform them of their tax liabilities and the provisions for redeeming their property.

In accordance with Section 3700 of the Revenue and Taxation Code, those taxing agencies and nonprofits that have filed a written request will receive a copy of the property listing with information regarding purchasing unredeemed properties for public use.

Implementation of Strategic Plan Goals

Approval of this auction is in accordance with the Countywide Strategic Plan Goal of Operational Effectiveness/Fiscal Sustainability. The sealed bid sale procedure is used as both a collection technique for property taxes that are delinquent and a means toward returning these tax defaulted properties to a revenue-generating status upon sale to another individual.

FISCAL IMPACT/FINANCING

The Sealed Bid Auction of tax-defaulted property allows the Tax Collector to recoup a portion of unpaid property taxes, penalties, and costs on delinquent parcels that have become "Subject to the Power of Sale" as provided under the Revenue and Taxation Code. For the properties being sold by sealed bid procedures, it is not anticipated that the full redemption amount will be recovered.

The Tax Collector has budgeted the necessary funds for both the mailing of the Notice of Auction, which must be sent by certified mail to all known parties of interest pursuant to Section 3701 of the Revenue and Taxation Code, and the mailing of the Bidder's Packet to all eligible bidders.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Section 3361 of the Revenue and Taxation Code, the attached list of parcels, which are tax defaulted and "Subject to the Power of Sale," were published in an approved adjudicated local

paper with the highest circulation in the geographic area in which each property is located.

The publication of the Notice of Sale, prior to the date of the Sealed Bid Auction, will be published pursuant to Section 3702 of the Revenue and Taxation Code and advertised in similar fashion as the above-mentioned "Subject to the Power of Sale" publication.

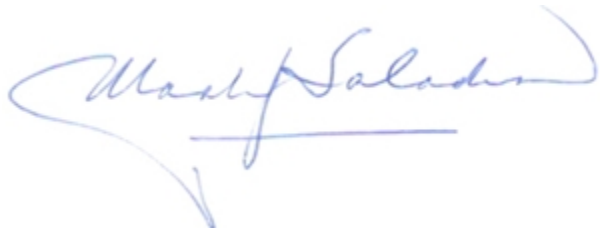
IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

It is requested that your Board adopt the attached Resolution as prepared and approved as to form by the County Counsel approving the 2014C Sealed Bid Auction of "Tax-Defaulted Properties Subject to the Power of Sale."

Respectfully submitted,



MARK J. SALADINO

Treasurer and Tax Collector

MJS:KP:af

Enclosures

c: Assessor
Chief Executive Officer
Auditor-Controller
County Counsel
Executive Officer, Board of Supervisors

2014C SEALED BID AUCTION LISTING

SALE PCL	ITEM NO.	Legal Description	MIN BID
2006-013-024	00001	LICENSED SURVEYOR'S MAP AS PER BK 25 PG 28 OF L S LOT 43 BLK 9	\$100
2428-026-036	00044	TRACT NO 1450 LOT 420	\$100
2425-027-033	00042	*LAND DESC IN DOC 0004327, 75-10-29*TR 14827*POR OF LOT 5	\$100
2553-011-008	00066	LOT COM N 89°57' E 270.57 FT FROM CENTER, OF SEC 18 T 2N R 13W TH N 10°59'20" E 10 FT TH N 89°57' E 80 FT TH S 10°59'20" W TO E AND W C/L OF SD SEC TH W TO BEG PART OF SW 1/4 OF NE 1/4 OF SEC 18 T 2N R 13W	\$100
2561-029-005	00068	OFFICIAL MAP OF LOS ANGELES COUNTY AS PER BK 2 PG 49 TO 56 OF O M LOT 5 DIV 117 REG 18	\$100
2564-025-009	00085	TRACT NO 6408 LOT COM S 0°10'15" W 15 FT FROM NW COR OF LOT 229 TH S 52°21' 17" E 169.22 FT TO SE LINE OF SD LOT TH SW AND FOLLOWING BDRY LINE OF SD LOT TO A PT N 75°30'09" E FROM MOST N COR OF LOT 12 TR NO 6703 TH S 75°30'09" W 54.19 FT TO W LINE OF SD LOT 229 TH N THEREON TO BEG PART OF LOT 229	\$100
2569-008-010	00091	TRACT NO 8303 LOT 423	\$100
2569-008-011	00092	TRACT NO 8303 LOT 424	\$100
2569-008-012	00093	TRACT NO 8303 LOT 425	\$100
2569-010-003	00101	TRACT NO 8303 LOT 562	\$100
2569-011-005	00102	TRACT NO 10490 LOT COM N 0°33'48" E 75 FT FROM MOST S COR OF TR NO 10490 TH N 0°33'48" E 60 FT TH S 89°26'12" W 56.03, FT TH S 43° E 81.29 FT TO BEG	\$100
2582-030-031	00105	TR=36922*FOR DESC SEE ASSESSOR'S MAPS	\$100

2014C SEALED BID AUCTION LISTING

SALE PCL	ITEM NO.	Legal Description	MIN BID
2682-009-024	00110	TR=20465 E 39.75 FT EX OF ST OF LOT 154 AND EX OF ST LOT 155	\$100
2818-033-016	00116	LICENSED SURVEYORS MAP AS PER BK 24 PG 25 OF L S LOT 8	\$100
2821-010-032	00117	155 MORE OR LESS ACS S 1/2 OF NE 1/4 OF SE 1/4 AND NW 1/4 OF SE 1/4 AND S 1/2 OF SE 1/4 AND LOT 4 IN SEC 35 T 3N R 17W	\$100
2821-017-032	00124	S 4 FT OF N 120 FT OF W 100 FT OF E 600 FT OF LOT 5 IN SEC 6 T 2N R 16W	\$100
2845-007-019	00145	LICENSED SURVEYORS MAP AS PER BK 18 PG 21-22 OF L S LOT 229	\$100
3032-001-041	00173	E 1/2 OF E 1/2 OF SE 1/4 OF SE 1/4 OF NW 1/4 (EX T/L EASE) OF SEC 11 T 5N R 8W	\$100
3040-020-005	00208	TRACT NO 8896 LOT 537	\$100
3040-020-015	00209	TRACT NO 8896 LOT 547	\$100
3040-029-003	00228	TRACT NO 8896 LOT 505	\$100
3040-030-020	00232	TRACT NO 8896 LOT 418	\$100
3040-030-033	00233	TRACT NO 8896 LOT 493	\$100
3042-024-049	00241	*THAT POR OUTSIDE CO LTG MAINT DIST NO 1687 OF E 1/2 OF N 165 FT OF S 495 FT OF NE 1/4 OF SE 1/4 OF SEC 31 T 6N R 10W	\$100
3046-036-035	00243	*W 1/2 OF SE 1/4 OF SW 1/4 OF SW 1/4 (EX OF ST) AND (EX LAND DESC IN DOC 684707, 780626) OF SEC 16 T 5N R 10W	\$100
3048-015-032	00247	*NE 1/4 OF SW 1/4 (EX OF ST) AND (EX OF T/L EASE) AND EX LAND DESC IN DOC NO 312276,3-22-79) OF SEC 21 T 5N R 11W	\$100

2014C SEALED BID AUCTION LISTING

SALE PCL	ITEM NO.	Legal Description	MIN BID
3048-016-036	00252	*W 1/2 OF W 1/2 OF SE 1/4 OF NW 1/4 (EX LAND DESC IN DOC NO 322830, 3-26-79), OF SEC 22 T 5N R 11W	\$100
3049-031-009	00254	LOT COM S 400 FT FROM NE COR OF W 1/2 OF, NW 1/4 OF SW 1/4 OF SEC 13 T 5N R 11W TH; E 5 FT TH S TO N LINE OF LITTLE ROCK IRRIGATION DIST CEMENT LINED MAIN CANAL TH W THEREON TO E LINE OF SD W 1/2 OF NW 1/4 OF SW 1/4 TH N TO BEG PART OF NW 1/4 OF SW 1/4 OF SEC 13 T 5N R 11W	\$100
3054-023-012	00259	E 1/2 OF W 1/2 OF SE 1/4 OF SE 1/4 AND SE 1/4 OF SW 1/4 OF NE 1/4 OF SE 1/4 OF SEC 10 T 5N R 12W	\$100
3054-023-040	00262	THAT PART SW OF ANTELOPE VALLEY FRWY OF NW 1/4 OF NE 1/4 OF	\$100
3054-026-008	00263	S 1/2 OF SW 1/4 OF SW 1/4 OF SEC 8 T 5N R 12W	\$100
3058-012-013	00271	N 50 FT OF W 300 FT IN NW 1/4 OF SE 1/4 OF NW 1/4 OF SEC 11 T 4N R 12W	\$100
3059-001-001	00272	160 ACS NW 1/4 OF SEC 36 T 5N R 11W	\$100
3059-005-063	00273	*THAT POR OF LOT 6 IN SE 1/4 OF NW 1/4 OF SE 1/4 OF SW 1/4 OF SEC 32 T 5N R 10W	\$100
3061-009-056	00275	NW 1/4 OF SE 1/4 OF NE 1/4 OF SE 1/4 EX OF ST OF LOT 16 DIV 4N REG 9W	\$100
3062-012-006	00287	0.16 AC SW 1/4 OF SE 1/4 OF SE 1/4 OF SW 1/4 OF NW 1/4 OF SE 1/4 OF SEC 12 T 4N R 9W	\$100
3062-019-006	00292	0.16 AC SW 1/4 OF SE 1/4 OF SE 1/4 OF SW 1/4 OF NW 1/4 OF SE 1/4 OF SEC 12 T 4N R 9W	\$100
3062-021-005	00294	OFFICIAL MAP OF LOS ANGELES COUNTY AS PER BK 3 PG 10 TO 18 OF O M LOT 60 DIV 18 REG 11	\$100
3062-021-006	00295	OFFICIAL MAP OF LOS ANGELES COUNTY AS PER BK 3 PG 10 TO 18 OF O M LOT 65 DIV 18 REG 11	\$100

2014C SEALED BID AUCTION LISTING

SALE PCL	ITEM NO.	Legal Description	MIN BID
3062-026-006	00299	OFFICIAL MAP OF LOS ANGELES COUNTY AS PER BK 3 PG 10 TO 18 OF O M 0.78 AC COM AT NW COR OF LOT 214 DIV 18 REG 11 TH S 0°04'01" E 165.15 FT TH N 89°58' 12" W 206.60 FT TH N 0°03'34" W 165.16 FT TH E TO BEG PART OF LOT 212 DIV 18 REG 11	\$100
3062-027-027	00300	OFFICIAL MAP OF LOS ANGELES COUNTY AS PER BK 3 PG 10 TO 18 OF O M LOT 260 DIV 18 REG 11	\$100
3063-016-001	00308	TRACT # 9551 LOT 1 BLK 4	\$100
3064-016-097	00313	*NE 1/4 OF NE 1/4 OF NW 1/4 AND W 1/2 OF NE 1/4 OF NW 1/4 OF NW 1/4 OF SEC 15 T 4N R 8W	\$100
3064-017-014	00316	*LAND DESC IN DOC 0000155,700903 *POR OF LOT 7 IN SW 1/4 OF SEC 18 T 4N R 8W	\$100
3064-023-060	00318	PARCEL MAP AS PER BK 26 PG 75-84 OF P M LOT COM AT NE COR OF LOT 14 TH SW ON SE LINE OF SD LOT 549.5 FT TH N 67°07'01" W 493.84 FT TH N 25°21' 10" E TO N LINE OF SD LOT TH E THEREON 435 FT TO BEG PART OF LOT 14	\$100
3071-024-010	00327	TRACT NO 28481 LOT 50	\$100
3074-030-023	00341	TRACT NO 28495 LOT 36	\$100
3075-002-003	00342	TRACT NO 28494 LOT 16	\$100
3076-011-029	00351	TRACT NO 29372 LOT 13	\$100
3078-001-045	00355	LAND DES IN DOC NO 4085, 74-4-26 S 1/2 OF NW 1/4 OF NE 1/4 OF SW 1/4 OF NW 1/4 OF SEC 10 T 6N R 10W	\$100
3078-003-032	00358	NW 1/4 OF NE 1/4 OF SE 1/4 OF NW 1/4 OF SEC 11 T 6N R 10W	\$100
3078-014-009	00361	NW 1/4 OF SW 1/4 OF NW 1/4 OF SEC 11 T 6N R 10W	\$100

2014C SEALED BID AUCTION LISTING

SALE PCL	ITEM NO.	Legal Description	MIN BID
3078-014-044	00362	NE 1/4 OF SW 1/4 OF SE 1/4 OF SW 1/4 OF SEC 11 T 6N R 10W	\$100
3079-003-024	00366	NW 1/4 OF SW 1/4 OF SW 1/4 OF NE 1/4 (EX OF ST) OF SEC 24 T 6N R 10W	\$100
3079-008-008	00373	RECORD OF SURVEY AS PER BK 75 P 24 OF R S LOT 12	\$100
3079-013-032	00376	NW 1/4 OF SE 1/4 OF NW 1/4 OF NE 1/4 OF SEC 25 T 6N R 10W	\$100
3079-013-061	00377	*N 20 FT OF S 50 FT OF W 1/2 OF E 1/2 OF W 1/2 OF SE 1/4 OF NE 1/4 OF SEC 25 T 6N R 10W	\$100
3080-008-010	00383	RECORD OF SURVEY AS PER BK 65 PG 44 OF R S LOT COM S 89°29'30" E 66 FT FROM SW COR OF LOT 29 TH S 89°29'30" E 110 FT TH N 1°09'25" E 990 FT TH N 89°29'30" W 110 FT TH S 1°09'25" W 990 FT TO BEG PART OF LOT 29	\$100
3080-010-016	00384	RECORD OF SURVEY AS PER BK 65 PG 44 OF R S EX OF ST LOT 9	\$100
3080-015-021	00385	RECORD OF SURVEY AS PER BK 76 PG 26-27 OF R S LOT 44	\$100
3081-023-004	00391	SE 1/4 OF NE 1/4 OF NW 1/4 OF SW 1/4 OF SEC 13 T 5N R 9W	\$100
3084-013-034	00413	*NW 1/4 OF NW 1/4 OF NW 1/4 OF NE 1/4 (EX OF ST) OF SEC 33 T 6N R 8W	\$100
3084-014-018	00415	S 1/2 OF S 1/2 OF SE 1/4 OF SE 1/4 OF NW 1/4 OF SEC 33 T 6N R 8W	\$100
3086-013-006	00426	W 1/2 OF NW 1/4 OF SE 1/4 OF SE 1/4 OF SEC 32 T 5N R 8W	\$100
3088-007-005	00430	E 1/2 OF E 1/2 OF N 10 ACS OF S 90 ACS OF THAT PART OF W 1/2 OF E 1/2 OF SEC 35 T 5N R 8W LYING N OF S 45 FT OF SD SEC	\$100
3089-020-021	00437	*TR=RECORD OF SURVEY AS PER BK 74 P 43 OF RS*W 1/2 OF LOT 11	\$100
3102-030-030	00450	TR=46057 LOT 65	\$100
3113-009-020	00452	RECORD OF SURVEY AS PER BK 68 PG 27-29 OF RECORD OF SURVEYS LOT 132	\$100
3116-008-072	00453	THAT PART E OF ANTELOPE VALLEY FRWY OF W 1/2 OF NE 1/4 OF NE 1/4 OF SEC 20 T 8N R 12W	\$100
3116-012-046	00456	*TR=NARCISSUS TRACT*LOTS 2 AND LOT 3 BLK 14	\$100
3116-013-036	00457	NARCISSUS TRACT LOT 23 BLK 9	\$100
3117-007-034	00460	LAND DES IN DOC NO 4053, 75-1-31 PART OF SW 1/4 OF NE 1/4 OF SE 1/4 OF SEC 29 T 8N R 12W	\$100

2014C SEALED BID AUCTION LISTING

SALE PCL	ITEM NO.	Legal Description	MIN BID
3117-018-003	00461	E 30 FT OF N 20 ACS OF SW 1/4 OF SE 1/4 OF SEC 25 T 8N R 13W	\$100
3145-027-020	00468	S 1/2 OF S 1/2 OF SE 1/4 OF SE 1/4 OF NE 1/4 (EX OF ST) OF SEC 28 T 8N R 11W	\$100
3162-004-055	00472	NE 1/4 OF NW 1/4 OF SW 1/4 OF SEC 25 T 7N R 9W	\$100
3162-006-007	00474	0.12 AC COM N 0°15'05" E 1240 FT AND N 89°55'35" E 568.21 FT FROM W 1/4 COR OF SEC 36 T 7N R 9W TH N 0°15'05" E 40 FT WITH A UNIFORM DEPTH OF 132 FT N 89°55'35" E PART OF NW 1/4 OF SEC 36 T 7N R 9W	\$100
3162-016-007	00476	0.12 AC COM N 0°15'05" E 1240 FT AND N 89°55'35" E 568.21 FT FROM W 1/4 COR OF SEC 36 T 7N R 9W TH N 0°15'05" E 40 FT WITH A UNIFORM DEPTH OF 132 FT N 89°55'35" E PART OF NW 1/4 OF SEC 36 T 7N R 9W	\$100
3162-029-003	00482	N 1/2 OF S 1/2 OF NW 1/4 OF SW 1/4 OF SW 1/4 OF SEC 1 T 6N R 9W	\$100
3162-037-038	00484	SE 1/4 OF NE 1/4 OF SW 1/4 OF SE 1/4 OF , SEC 2 T 6N R 9W	\$100
3162-040-016	00486	LAND DES IN DOC 2587, 75-3-26 W 1/2 OF NE 1/4 OF SW 1/4 OF NE 1/4 OF SW 1/4 OF SEC 35 T 7N R 9W	\$100
3205-035-020	00497	SW 1/4 OF SE 1/4 OF NE 1/4 OF SE 1/4 OF SEC 5 T 6N R 13W	\$100
3211-009-044	00502	LOT 22 IN SW 1/4 OF SEC 32 T 5N R 14W	\$100
3217-001-031	00508	*(EX LAND DESC IN DOC NO 430984, 4-23-79, OF LOT 5 AND ALL OF LOTS 6, 7 AND 8 AND S 1/2 OF LOT 9 IN SEC 6 T 5N R 12W	\$100
3217-002-001	00509	280 MORE OR LESS ACS SE 1/4 AND E 1/2 OF LOT 6 AND ALL OF LOT 7 IN SEC 1 T 5N R 13W	\$100
3217-005-007	00510	S 1/2 OF SE 1/4 OF SEC 7 T 5N R 12W	\$100
4471-013-011	1804	TRACT # 9013 LOT 59	\$100
4471-013-012	1805	TRACT # 9013 LOT 60	\$100
5425-022-012	1806	CANAL AND RESERVOIR LANDS THAT PART ADJ LOTS 31 AND 50 MINNEHAHA TR ON NE OF LOT 6 BLK 29	\$100

2014C SEALED BID AUCTION LISTING

SALE PCL	ITEM NO.	Legal Description	MIN BID
8581-038-028	1807	PARCEL MAP AS PER BK 184 P 81 OF PM LOT 1	\$100

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**RESOLUTION APPROVING SALE OF TAX-DEFAULTED PROPERTY
SUBJECT TO THE POWER OF SALE AT SEALED BID AUCTION**

SALE NUMBER 2014C

WHEREAS, pursuant to Revenue and Taxation Code, Section 3698, MARK J. SALADINO, Treasurer and Tax Collector, has transmitted to the Board of Supervisors on September 30, 2014, a notice of his intention to offer for sale and sell "Tax--Defaulted Properties Subject to the Power of Sale" at a sealed bid auction; and

WHEREAS, Revenue and Taxation Code, Section 3694 requires the Board of Supervisors to approve or disapprove the proposed sale of "Tax Defaulted Properties Subject to the Power of Sale" at a sealed bid auction; and

WHEREAS, pursuant to Revenue and Taxation Code, Section 3698.5 (b) authorizes establishment of the minimum bid by the Treasurer and Tax Collector of "Tax Defaulted Properties Subject to the Power of Sale" at a sealed bid auction; and

WHEREAS, the notice is on file with the Board of Supervisors;

NOW THEREFORE BE IT RESOLVED: That pursuant to the provisions of Chapter 7, Part 6, Division 1 of the Revenue and Taxation Code of the State of California, the Board of Supervisors does hereby approve the sale of these "Tax-Defaulted Properties Subject to the Power of Sale" designated and described in 2014C Sealed Bid Auction

Listing, and the establishment of the minimum bids by the Treasurer and Tax Collector pursuant to the Revenue and Taxation Code, Section 3698.

The foregoing resolution was on the 30th day of September 2014, adopted by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



County of Los Angeles

By *Don Krabe*
Chairman of the Board of Supervisors

Attest: Sachi A. Hamai
Executive Officer-Clerk of
the Board of Supervisors

By *[Signature]*
Deputy

APPROVED AS TO FORM:

RICHARD D. WEISS
Acting County Counsel

By *Sayrey Sanchez*
Deputy County Counsel